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To: US Patent and Trademark Office From: Larry E. Henneman, Jr.

Fax: (671) 273-8300 Pages: 17, Including cover sheet

Phone: Date: September 10, 2007

Re: Amendment/Response (Non-Final) CC:

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Applicant: Dobras
Application No.: 10/766,290
Filed: 1/27/2004

Attorney Docket: 0059-014P1
Examiner: Pendleton, Dionne H.
Art Unit: 2615

Title: High Comfort Sound Delivery System

The following documents are transmitted herewith for filing in the above referenced application:

1. Transmittal Letter / Petition for Extension of Time (1 page);
2. Amendment/Response (14 pages); and
3. Credit Card Payment Form PTO-2038 (1 page).